

HELPFUL INSTRUCTIONS WHEN FILING YOUR ABATEMENT

Fiscal Year 2012

(Mashpee, MA)

WHEN AND WHERE:

The abatement period begins when the Actual Tax Bill is issued on January 1st of each year and closes on February 1st. For Fiscal Year 2012, the Board of Assessors must receive your abatement application by the close of business (4:30pm) on February 1st, 2012. The Board of Assessors is not authorized to extend or waive this deadline.

If your application is being mailed, it must be correctly addressed to the Assessor's Office, 16 Great Neck Rd., North, Mashpee MA, 02649; sent by First Class U.S. Mail and postmarked no later than midnight February 1st, 2012. If your application is not postmarked or received by the deadline, the Board of Assessors has no legal jurisdiction to grant an abatement, regardless of how justified your reason(s) may be.

REASONS FOR FILING AN ABATEMENT APPLICATION:

Abatements are generally filed for one of the following reasons:

- **OVER VALUATION:** If your contention is that your assessment exceeds the fair market value of your property **as of the Assessment Date of January 1, 2011**, you should file an application for abatement. Please support your claim by listing 3 to 5 sales of properties that took place within your neighborhood during calendar year **2010**. Please identify these properties by their **map & parcel numbers** (Parcel ID) and street address. Choose sales of houses similar to your own. Choose comparables that closely match yours in **style, size, quality of construction, condition and location**. Chances are you'll never find exact matches, but remember, the closer the matches, the stronger your case. In searching for comparable properties, you may find the Assessing Dept. page of our Town of Mashpee web site helpful. (<http://www.mashpeeema.gov>)
- **INEQUITABLE ASSESSMENT:** If your contention is that your property is inequitably assessed when compared with other houses in your neighborhood, an abatement may be more difficult to obtain. It's a misconception to believe that finding one or two similar houses in your neighborhood that are valued for less, automatically entitles you to a reduction that matches that of the lower assessed property. In most cases there's a good reason for the differences. If an inequity does exist, however, the correction will be made to the property, or properties that are incorrectly assessed, and that may not be yours! Please note that a neighboring property's assessment being increased or decreased by a different percentage than yours is not grounds for inequitable assessment.

If you decide to use this approach, please use the same methods of comparison as addressed with "fair market value assessment" above. Remember, the closer the match, the stronger your case.

- **INCORRECT LISTING:** If you believe your property has been incorrectly measured or listed, bring this to our attention, and we'll inspect the property and make the necessary correction(s). Some listing corrections may only be cosmetic, but others may have an effect on your assessment.

PAYMENT OF TAX:

Filing an application for abatement does not stay the payment of your taxes. To avoid penalties and possible loss of further appeal rights, your taxes should be paid timely. If an abatement is granted, an adjustment will be mailed to you in the way of a credit or rebate for any over payment.

WHAT THE ASSESSORS CANNOT DO:

The Assessors cannot reduce an assessment based upon a person's inability to pay the tax.

The Assessors cannot and will not reduce an assessment without justification.

ASSESSORS DECISION (DISPOSITION):

The Board of Assessors will make their determination within three (3) months from the date your application is filed and notify you of its decision within ten days.